

## Participant in Absentia Abstracts

### RELATIONSHIP BETWEEN THE USED OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM AND THE PERFORMANCE OF GOVERNMENT CLINICS

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This study examines the relationship between the use of management accounting information system and the performance of government clinics in Kuching. The samples of this study are consisting of 10 government clinics such as Polyclinics and 1 Malaysia clinics. A questionnaire survey was used to collect the data. The use of management accounting information system is found to have no relationship with the performance of an organization. However, improved internal process and the introduction of the KPI bring about better performance in the government clinic. This study is useful for the public and government sector to look on the management accounting information system particularly on government clinics in Kuching. The study is important to all interested parties on the need to take knowledge on accounting particularly in management accounting information system practices and the performance of the public organization.

**Keywords:** Management accounting information system, internal processes, learning & organizational innovation, key performance indicator.

### THE IMPACT OF CAPITAL STRUCTURE ON FIRM'S PERFORMANCE: EVIDENCE FROM CHINA LISTED COMPANY

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This paper study on the relationship between capital structure and corporate performance by constructing simultaneous equation models, and analysis the result of best fitting model from mixed effects model, fixed effects model and random effects model. Under controlling other variables, the results indicates that: 1. the relationship between capital structure and corporate performance is nonlinear 2. the size of the firm has positive effect on company performances 3. the relationship between shareholding proportion of the largest shareholder and firm performance is inverse U.

**Keywords:** Capital structure, performance, fixed effects model, panel data